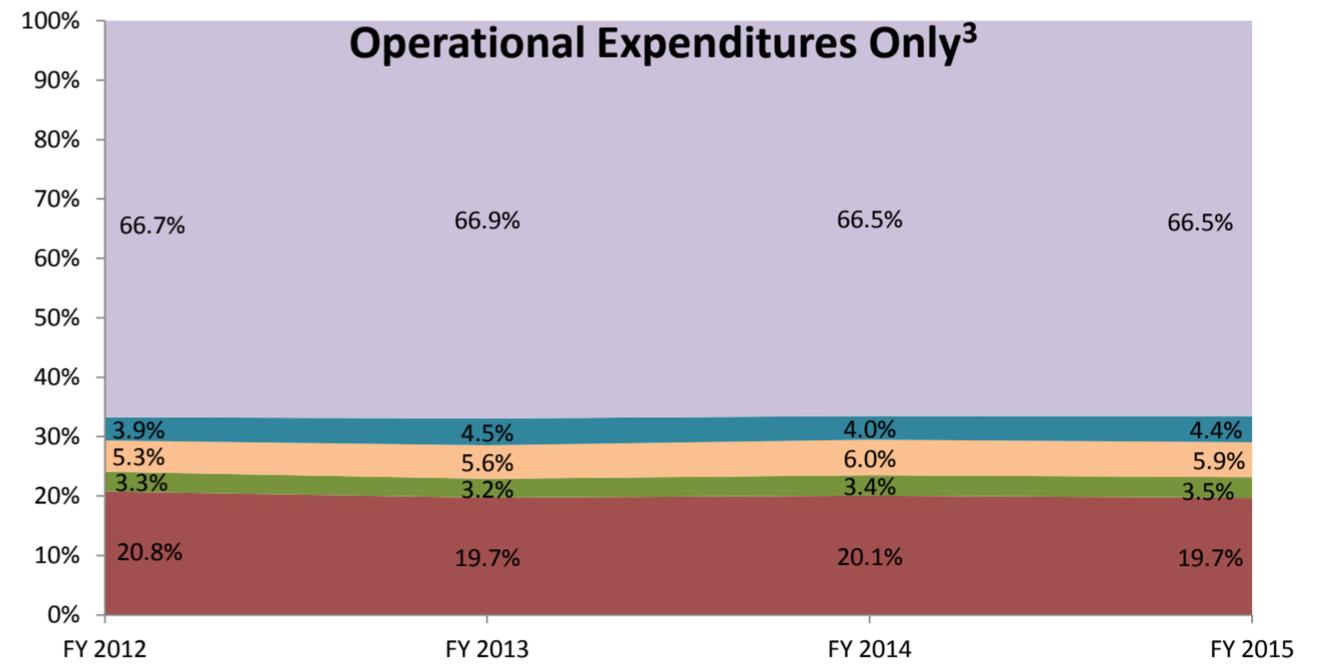
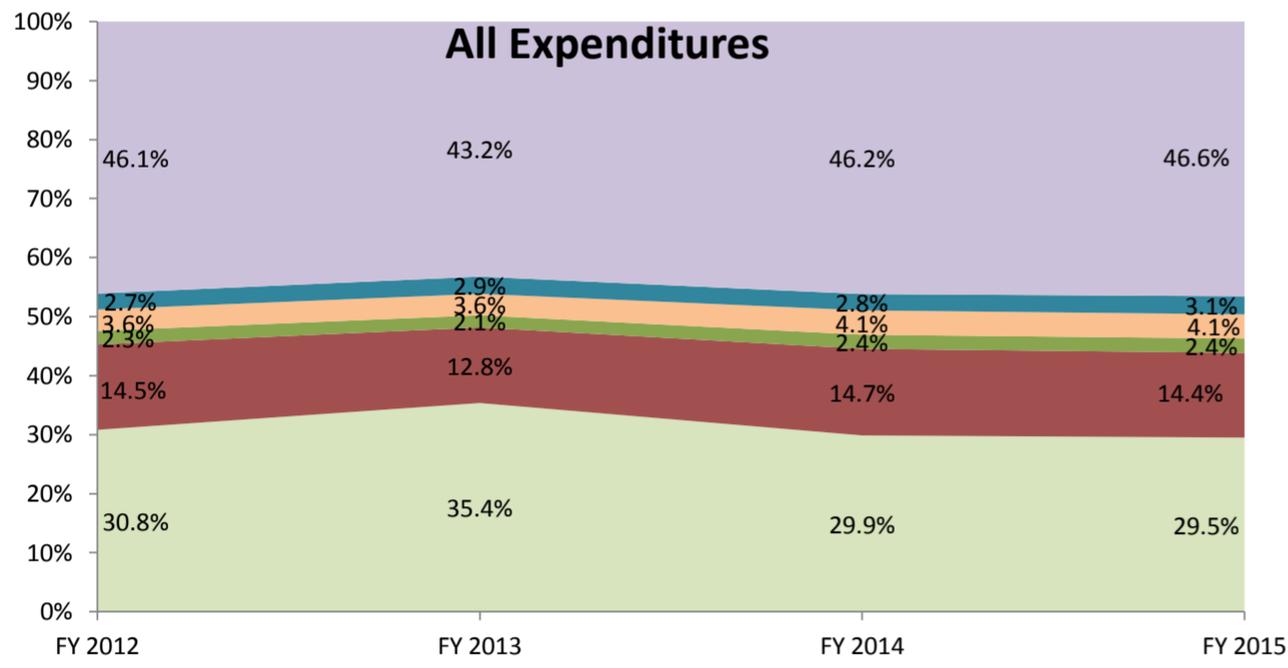


School Corporation Expenditures by Account
Biannual Financial Report Data
Zionsville Community Schools (630)

Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$22,928,309	45.6%	\$28,166,096	42.1%	\$30,140,625	46.1%	\$32,112,649	43.2%	\$33,317,713	46.2%	\$34,713,303	46.6%
Student Instructional Support	\$2,955,582	5.9%	\$4,361,505	6.5%	\$4,141,978	6.3%	\$4,862,884	6.5%	\$4,972,529	6.9%	\$5,341,706	7.2%
Total	\$25,883,892	51.5%	\$32,527,601	48.6%	\$34,282,604	52.4%	\$36,975,533	49.8%	\$38,290,242	53.1%	\$40,055,009	53.7%

Non Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$11,395,746	22.7%	\$12,774,249	19.1%	\$10,953,805	16.8%	\$11,037,038	14.9%	\$12,306,583	17.1%	\$12,512,950	16.8%
Non Operational	\$12,959,399	25.8%	\$21,613,269	32.3%	\$20,157,979	30.8%	\$26,271,798	35.4%	\$21,554,058	29.9%	\$22,003,737	29.5%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$24,355,145	48.5%	\$34,387,518	51.4%	\$31,111,784	47.6%	\$37,308,836	50.2%	\$33,860,641	46.9%	\$34,516,687	46.3%

Grand Total	\$50,239,037	\$66,915,119	\$65,394,388	\$74,284,369	\$72,150,883	\$74,571,696
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- Non Operational
- Other Overhead and Operational
- Corporation Administration
- Corporation Administration
- School Administration
- Other Student Instructional Support
- Other Student Instructional Support
- Student Academic Achievement
- Student Academic Achievement

Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

School Corporation Expenditures by Account
Biannual Financial Report Data
Zionsville Community Schools (630)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change			
					2006 to 2015	2009 to 2015	2014 to 2015	
Student Academic Achievement								
11025 Regular Programs	Non Special Education Preschool	\$0	\$0	\$646,535	\$621,576	NA	NA	-3.9%
11050 Regular Programs	Full Day Kindergarten	\$0	\$0	\$1,004,703	\$1,120,967	NA	NA	11.6%
11100 Regular Programs	Elementary	\$4,888,405	\$7,933,158	\$8,212,729	\$8,744,057	78.9%	10.2%	6.5%
11200 Regular Programs	Middle/Junior High	\$4,086,281	\$6,339,127	\$6,881,258	\$7,325,130	79.3%	15.6%	6.5%
11300 Regular Programs	High School	\$3,682,805	\$5,376,288	\$6,301,228	\$6,667,291	81.0%	24.0%	5.8%
11350 Regular Programs	High School - Academic Honors Diploma	\$0	\$0	\$224,700	\$281,000	NA	NA	25.1%
11355 Regular Programs	High School - Acad. Honors High Ability Students	\$0	\$317,061	\$0	\$0	NA	NA	NA
12110 Special Programs	Gifted and Talented - Gifted And Talented	\$15,663	\$51,435	\$48,455	\$63,710	306.7%	23.9%	31.5%
12150 Special Programs	Gifted and Talented - High Ability Student Programs	\$211,374	\$0	\$0	\$0	NA	NA	NA
12210 Special Programs	Mental Disabilities - Mild Mental Disabilities	\$9,624	\$0	\$66,999	\$4,028	-58.1%	NA	-94.0%
12230 Special Programs	Mental Disabilities - Severe Mental Disabilities	\$0	\$28,949	\$14,263	\$18,509	NA	-36.1%	29.8%
12310 Special Programs	Physical Impairment - Orthopedic Impairment	\$366,432	\$885,445	\$0	\$0	NA	NA	NA
12410 Special Programs	Emotional Disabilities - Full Time	\$0	\$552	\$12,533	\$10,544	NA	1810.2%	-15.9%
12510 Special Programs	Culturally Different - Communication Disorders	\$14,119	\$61,763	\$132,263	\$143,442	915.9%	132.2%	8.5%
12610 Special Programs	Learning Disability	\$1,729,512	\$3,365,911	\$4,555,801	\$5,170,465	199.0%	53.6%	13.5%
12810 Special Programs	Special Education Preschool	\$15,411	\$322,564	\$485,337	\$506,201	3184.8%	56.9%	4.3%
12900 Special Programs	Other Special Programs	\$85,537	\$72,931	\$49,259	\$102,869	20.3%	41.1%	108.8%
13600 Adult/Cont. Ed. Programs	Special Interest Programs	\$0	\$0	\$0	\$902	NA	NA	NA
14100 Summer School Programs	Elementary	\$0	\$0	\$0	\$330	NA	NA	NA
14300 Summer School Programs	High School	\$36,389	\$0	\$177,200	\$201,200	452.9%	NA	13.5%
15100 Enrichment Programs	Non-Credit	\$36	\$273,131	\$561,492	\$689,841	1938745.8%	152.6%	22.9%
16100 Remediation	Remediation Testing	\$52,441	\$43,706	\$13,614	\$10,852	-79.3%	-75.2%	-20.3%
16200 Remediation	Preventive Remediation	\$32,575	\$21,815	\$53,038	\$54,700	67.9%	150.7%	3.1%
17300 Pay. to Other Gov. Units in State	Area Vocat. School (Part. Share)	\$113,232	\$0	\$0	\$0	NA	NA	NA
17400 Pay. to Other Gov. Units in State	Joint Services and Supply - Special Ed.	\$429,636	\$285,560	\$333,303	\$53,080	-87.6%	-81.4%	-84.1%
17600 Pay. to Other Gov. Units in State	Joint Services and Supply - Other	\$0	\$50,000	\$26,259	\$44,181	NA	-11.6%	68.2%
17900 Pay. to Other Gov. Units in State	Other	\$118,365	\$0	\$0	\$0	NA	NA	NA
22110 Instruction	Imp. of Instruction - Service Area Direction	\$215,652	\$200,175	\$9,743	\$144,201	-33.1%	-28.0%	1380.1%
22120 Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$123,626	\$94,940	\$474	\$72	-99.9%	-99.9%	-84.8%
22130 Instruction	Imp. of Instruction - Instructional Staff Training	\$29,804	\$7,331	\$0	\$1,552	-94.8%	-78.8%	NA
22190 Instruction	Imp. of Instruction - Other Imp. of Instruct. Services	\$0	\$0	\$43,042	\$35,369	NA	NA	-17.8%
22220 Instruction	Library/Media Services - School Library	\$566,172	\$576,129	\$599,093	\$555,266	-1.9%	-3.6%	-7.3%
22230 Instruction	Library/Media Services - Audiovisual	\$26,104	\$0	\$0	\$0	NA	NA	NA
22310 Instruction	Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$0	\$99,029	\$308,007	\$306,558	NA	209.6%	-0.5%
22320 Instruction	Instruc. Related Tech. - Student Learning Centers	\$0	\$213,885	\$296,564	\$240,094	NA	12.3%	-19.0%
22330 Instruction	Instruc. Related Tech. - Systems Analysis and Planning	\$0	\$154,223	\$132,619	\$167,270	NA	8.5%	26.1%
22350 Instruction	Instruc. Related Tech. - Systems Operations	\$0	\$92,090	\$0	\$0	NA	NA	NA
22360 Instruction	Instruc. Related Tech. - Network Support	\$0	\$51,581	\$0	\$0	NA	NA	NA
22370 Instruction	Instruc. Related Tech. - Hardware Maintenance and Support	\$0	\$111,260	\$414,850	\$472,688	NA	324.8%	13.9%
22380 Instruction	Instruc. Related Tech. - PD for Instr. Focused Tech. Pers.	\$0	\$0	\$14,090	\$9,447	NA	NA	-33.0%
22900 Instruction	Other Support Service - Instruct. Staff	\$0	\$1,544	\$11,261	\$19,575	NA	1168.1%	73.8%
25520 Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$694,217	\$1,134,514	\$1,468,829	\$868,849	25.2%	-23.4%	-40.8%
25540 Central Services	Textbks. for Rent/Resale - Other Textbook Rental Service	\$0	\$0	\$218,174	\$57,490	NA	NA	-73.6%
26497 NA	Teachers Retir. Fund - 07 Acct. Code	\$1,138,005	\$0	\$0	\$0	NA	NA	NA
Student Academic Achievement Total		\$18,681,415	\$28,166,096	\$33,317,713	\$34,713,303	85.8%	23.2%	4.2%
Student Instructional Support								
21220 Students	Guidance Services - Counseling Services	\$528,876	\$1,375,846	\$1,619,896	\$1,633,909	208.9%	18.8%	0.9%
21290 Students	Guidance Services - Other Guidance Services	\$0	\$575	\$0	\$0	NA	NA	NA
21320 Students	Health Services - Medical Services	\$3,260	\$411,354	\$0	\$0	NA	NA	NA
21340 Students	Health Services - Nurse Services	\$25,994	\$8,792	\$106,448	\$395,237	1420.5%	4395.6%	271.3%
21390 Students	Health Services - Other Health Services	\$193,721	\$113,182	\$34,375	\$25,625	-86.8%	-77.4%	-25.5%
21520 Students	Speech Path. & Audio. Serv. - Speech Pathology Services	\$1,407	\$530	\$1,685	\$1,448	2.9%	173.2%	-14.1%

School Corporation Expenditures by Account
Biannual Financial Report Data
Zionsville Community Schools (630)

Account			FY 2006	FY 2009	FY 2014	FY 2015	Percent Change		
							2006 to 2015	2009 to 2015	2014 to 2015
21810	Students	Special Ed. Administration - Service Area Direction	\$25,962	\$22,535	\$158,476	\$159,330	513.7%	607.0%	0.5%
21890	Students	Special Ed. Administration - Other Special Ed. Admin.	\$24,365	\$57,390	\$68,736	\$66,827	174.3%	16.4%	-2.8%
21990	Students	Other Support Services Students - Other Student Services	\$0	\$5,635	\$0	\$2,182	NA	-61.3%	NA
24100	School Administration	Office of The Principal	\$1,570,055	\$2,365,667	\$2,982,914	\$3,057,149	94.7%	29.2%	2.5%
Student Instructional Support Total			\$2,373,639	\$4,361,505	\$4,972,529	\$5,341,706	125.0%	22.5%	7.4%
Overhead and Operational									
23110	General Administration	Board of Education - Service Area Direction	\$8,000	\$35,475	\$30,699	\$17,190	114.9%	-51.5%	-44.0%
23150	General Administration	Board of Education - Legal Services	\$14,737	\$80,349	\$120,395	\$62,896	326.8%	-21.7%	-47.8%
23160	General Administration	Board of Education - Promotion Expenses	\$1,761	\$6,626	\$0	\$0	NA	NA	NA
23190	General Administration	Board of Education - Other Governing Body Services	\$1,682	\$14,956	\$5,210	\$5,898	250.6%	-60.6%	13.2%
23210	General Administration	Executive Administration - Office of The Superintendent	\$270,089	\$676,364	\$378,662	\$441,495	63.5%	-34.7%	16.6%
23220	General Administration	Executive Administration - Community Relations	\$2,759	\$1,035	\$3,000	\$860	-68.8%	-16.9%	-71.3%
23230	General Administration	Executive Administration - Staff Relations and Negotiations	\$0	\$7,217	\$0	\$0	NA	NA	NA
23290	General Administration	Executive Administration - Other Executive Admin. Services	\$16,121	\$37,607	\$43,458	\$97,295	503.5%	158.7%	123.9%
25110	Central Services	Fiscal Services - Office of The Business Manager	\$0	\$239,938	\$321,008	\$345,802	NA	44.1%	7.7%
25120	Central Services	Fiscal Services - Service Area Direction	\$181,250	\$0	\$0	\$0	NA	NA	NA
25140	Central Services	Fiscal Services - Receiving and Disbursing Funds	\$90,469	\$146,968	\$277,952	\$189,416	109.4%	28.9%	-31.9%
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$10,962	\$2,855	\$4,334	\$4,499	-59.0%	57.6%	3.8%
25195	Central Services	Fiscal Services - Other - Bank Account Service Charge	\$0	\$0	\$25,765	\$23,975	NA	NA	-6.9%
25199	Central Services	Fiscal Services - Other - Other	\$0	\$6,000	\$41,064	\$46,270	NA	671.2%	12.7%
25220	Central Services	Purch., Warehous., & Dist. Serv. - Purchasing	\$58,732	\$37,450	\$66,833	\$58,375	-0.6%	55.9%	-12.7%
25710	Central Services	Personnel Services - Supervision of Personnel Services	\$67,750	\$0	\$167,318	\$165,463	144.2%	NA	-1.1%
25730	Central Services	Personnel Services - Personnel Services	\$0	\$19,095	\$227,618	\$282,990	NA	1382.0%	24.3%
25750	Central Services	Personnel Services - Health Services	\$2,443	\$645	\$0	\$0	NA	NA	NA
25810	Central Services	Admin. Tech. Services - Tech. Serv. Sup. & Admin.	\$0	\$30,658	\$0	\$0	NA	NA	NA
25820	Central Services	Admin. Tech. Services - Systems Analysis & Planning	\$0	\$76,113	\$3,403	\$85	NA	-99.9%	-97.5%
25830	Central Services	Admin. Tech. Services - Systems Application Dev.	\$0	\$38,670	\$0	\$0	NA	NA	NA
25850	Central Services	Admin. Tech. Services - Network Support	\$0	\$85,401	\$0	\$0	NA	NA	NA
25860	Central Services	Admin. Tech. Services - Hardware Maintenance And Support	\$0	\$31,256	\$0	\$0	NA	NA	NA
25990	Central Services	Other Supp. Serv. Cent. Serv. - Other Supp. Serv. - Central	\$0	\$0	\$0	\$65,607	NA	NA	NA
26100	Oper. & Maint. of Plant Serv.	Service Area Direction	\$37,269	\$219,954	\$134,757	\$209,581	462.3%	-4.7%	55.5%
26200	Oper. & Maint. of Plant Serv.	Maintenance of Buildings	\$3,195,362	\$4,841,202	\$4,249,121	\$4,157,725	30.1%	-14.1%	-2.2%
26300	Oper. & Maint. of Plant Serv.	Maintenance of Grounds	\$46,448	\$7,503	\$32,974	\$56,744	22.2%	656.3%	72.1%
26400	Oper. & Maint. of Plant Serv.	Maintenance of Equipment	\$388,800	\$391,062	\$203,345	\$229,871	-40.9%	-41.2%	13.0%
26495	Category not Specified	Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$1,565	\$0	\$0	\$0	NA	NA	NA
26499	Category not Specified	Other - 2007 Account Code	\$565,789	\$0	\$0	\$0	NA	NA	NA
26500	Oper. & Maint. of Plant Serv.	Vehicle Maintenance (not buses)	\$74,281	\$53,263	\$25,028	\$69,747	-6.1%	30.9%	178.7%
26600	Oper. & Maint. of Plant Serv.	Security Services	\$0	\$438	\$66,772	\$91,621	NA	20817.1%	37.2%
26700	Oper. & Maint. of Plant Serv.	Insurance	\$379,998	\$434,565	\$276,775	\$289,010	-23.9%	-33.5%	4.4%
26800	Oper. & Maint. of Plant Serv.	Other Op. and Maintenance of Plant	\$645,757	\$0	\$61,428	\$37,908	-94.1%	NA	-38.3%
27010	Student Transportation	Service Area Direction	\$98,500	\$183,761	\$80,542	\$47,148	-52.1%	-74.3%	-41.5%
27100	Student Transportation	Vehicle Operation	\$1,402,297	\$1,977,522	\$2,088,712	\$2,359,654	68.3%	19.3%	13.0%
27200	Student Transportation	Monitoring Services	\$12,836	\$31,066	\$80,538	\$29,193	127.4%	-6.0%	-63.8%
27300	Student Transportation	Vehicle Servicing and Maintenance	\$415,444	\$383,171	\$494,685	\$477,840	15.0%	24.7%	-3.4%
27400	Student Transportation	Purchase of School Buses	\$620,127	\$404,934	\$532,690	\$399,060	-35.6%	-1.5%	-25.1%
27500	Student Transportation	Insurance on Buses	\$99,330	\$66,007	\$42,664	\$44,473	-55.2%	-32.6%	4.2%
27700	Student Transportation	Contracted Transportation Services	\$3,549	\$0	\$0	\$5,675	59.9%	NA	NA
27900	Student Transportation	Other Student Transportation Services	\$24,538	\$107,861	\$71,156	\$72,272	194.5%	-33.0%	1.6%
31100	Food Services Operations	Service Area Direction	\$304,097	\$434,743	\$513,460	\$501,291	64.8%	15.3%	-2.4%
31200	Food Services Operations	Food Preparation and Dispensing	\$321,982	\$481,034	\$512,912	\$555,024	72.4%	15.4%	8.2%
31400	Food Services Operations	Food Purchases	\$829,297	\$1,088,979	\$990,726	\$935,655	12.8%	-14.1%	-5.6%
31900	Food Services Operations	Other Food Services	\$57,467	\$92,505	\$131,579	\$135,342	135.5%	46.3%	2.9%

School Corporation Expenditures by Account
Biannual Financial Report Data
Zionsville Community Schools (630)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change		
					2006 to 2015	2009 to 2015	2014 to 2015
Overhead and Operational Total	\$10,251,489	\$12,774,249	\$12,306,583	\$12,512,950	22.1%	-2.0%	1.7%
Non Operational							
33100 Community Service Operations Direction of Community Services	\$0	\$1,028	\$186	\$0	NA	NA	NA
33400 Category not Specified Athletic Coaches	\$142,373	\$270,704	\$353,462	\$347,779	144.3%	28.5%	-1.6%
33930 Other Community Services Latch Key Kid Program	\$0	\$352,082	\$448,525	\$614,434	NA	74.5%	37.0%
33990 Other Community Services Other	\$56,777	\$51,301	\$380,585	\$464,193	717.6%	804.8%	22.0%
41000 Category not Specified Land Acquisition and Development	\$4,059	\$103,146	\$156	\$3,906	-3.8%	-96.2%	2407.4%
43000 Category not Specified Professional Services	\$14,776	\$71,397	\$74,332	\$101,292	585.5%	41.9%	36.3%
44000 Category not Specified Educational Specifications Dev.	\$32,486	\$26,951	\$24,750	\$2,100	-93.5%	-92.2%	-91.5%
45100 Building Acq., Const. and Impr. Building Acquisition, Const. and Improv.	\$292,369	\$1,081,977	\$1,169,830	\$806,988	176.0%	-25.4%	-31.0%
45200 Building Acq., Const. and Impr. Energy Savings Contracts	\$202,928	\$448,814	\$390,129	\$80,735	-60.2%	-82.0%	-79.3%
45400 Building Acq., Const. and Impr. Sports Facilities	\$113,522	\$30,324	\$68,235	\$31,608	-72.2%	4.2%	-53.7%
45500 Building Acq., Const. and Impr. Rent of Build., Facilities, and Equip.	\$0	\$9,503	\$0	\$0	NA	NA	NA
47000 Category not Specified Purchase of Mobile or Fixed Equipment	\$961,998	\$1,450,581	\$623,641	\$899,903	-6.5%	-38.0%	44.3%
49000 Category not Specified Other Facilities Acq. and Construction	\$0	\$36,211	\$0	\$0	NA	NA	NA
51100 Principal on Debt Bonds	\$295,000	\$380,000	\$575,000	\$545,000	84.7%	43.4%	-5.2%
52100 Interest on Debt Bonds	\$541,325	\$470,430	\$175,228	\$159,800	-70.5%	-66.0%	-8.8%
52200 Interest on Debt Temporary Loans	\$115,613	\$169,322	\$0	\$0	NA	NA	NA
53100 Lease Rental Buildings-Principal	\$10,148,644	\$11,378,500	\$17,270,000	\$17,946,000	76.8%	57.7%	3.9%
53150 Lease Rental Buildings-Interest	\$0	\$5,281,000	\$0	\$0	NA	NA	NA
Non Operational Total	\$12,921,868	\$21,613,269	\$21,554,058	\$22,003,737	70.3%	1.8%	2.1%
Prorated by Fund							
26491 NA PERF - Academic Achievement	\$63,935	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Instructional Support	\$10,520	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Overhead and Operational	\$62,976	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Non Operational	\$625	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Academic Achievement	\$1,133,350	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Instructional Support	\$164,253	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Overhead and Operational	\$328,382	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Non Operational	\$10,782	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Academic Achievement	\$108,102	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Instructional Support	\$16,674	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Overhead and Operational	\$83,753	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Non Operational	\$988	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Academic Achievement	\$2,673,964	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Instructional Support	\$390,263	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Overhead and Operational	\$668,898	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Non Operational	\$25,120	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Academic Achievement	\$1,603	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Instructional Support	\$233	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Overhead and Operational	\$248	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Non Operational	\$16	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Academic Achievement	\$265,940	\$0	\$0	\$0	NA	NA	NA
Prorated by Fund Total	\$6,010,625	\$0	\$0	\$0	NA	NA	NA